

BEER AND WINE IMPORTER TAX RETURN

		YOUR ACCOUNT NO.

BOARD USE ONLY		
RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION
EXCISE TAXES DIVISION
PO BOX 942879
SACRAMENTO CA 94279-6079

MAKE CHANGES
IF NAME OR
ADDRESS
IS INCORRECT

**READ INSTRUCTIONS
BEFORE PREPARING**

NOTE: Report all alcoholic beverages in wine gallons. To convert liters to wine gallons multiply the quantity in liters by 0.264172. Round the resulting figures to the nearest gallon.

TRANSACTIONS DURING REPORTING PERIOD	BEER		WINE	
	A TOTAL BEER (Gallons)	B STILL WINE NOT OVER 14 PERCENT (Gallons)	C STILL WINE OVER 14 BUT NOT OVER 24 PERCENT AND SPARKLING HARD CIDER (Gallons)	D SPARKLIN G WINE (Gallons)
1. Imported into California, must agree with Form(s) BOE-269-A submitted				
1a. Bottles/Cans 1a.				
1b. Draught 1b.				
1c. Total 1c.				
2. Exported from California 2.				
3. Spoiled beer or wine (attach approved authorization) 3.				
4. Other exemptions (attach documentation) 4.				
5. 5.				
6. Total exemptions (add lines 2 thru 5) 6.				
7. Taxable sales (subtract line 6 from line 1c) 7.				
8. Rate of tax 8.	\$	\$	\$	\$
9. Amount of tax (multiply line 7 by line 8) 9.	\$	\$	\$	\$
10. Total tax (add Columns A, B, C and D of line 9) 10.				\$
11. Penalty (if filed after the due date, see instructions on back)			PENALTY 11.	\$
12.			INTEREST 12.	\$
13. TOTAL AMOUNT DUE AND PAYABLE (add lines 10, 11 and 12) 13.				\$

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

PRINT/TYPE NAME AND TITLE	SIGNATURE	PHONE NUMBER ()	DATE
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MAKE CHECK OR MONEY ORDER PAYABLE TO STATE BOARD OF EQUALIZATION.
Always write your account number on your check or money order. Make a copy of this document for your records.

INSTRUCTIONS - BEER AND WINE IMPORTER TAX RETURN

GENERAL

The California State Board of Equalization administers the California Alcoholic Beverage Tax Law, which includes the state excise taxes imposed upon the importation and sale of beer and wine. The tax rates for this law as they relate to the importation of beer and wine are shown on this return.

FILING REQUIREMENTS

Every licensed beer and wine importer shall, on or before the fifteenth day of each month, or on or before the fifteenth day of the month following the close of such other reporting period authorized by the Board, file a tax return of all beer and wine imported for the reporting period. A return must be filed each reporting period regardless of whether any tax is due. The return must be completed in every detail as called for on the return and supported by the necessary supplemental report on Form BOE-269-A. A remittance for the amount due as shown must accompany the return. A duplicate of the return should be retained on the licensed premises for verification by Board auditors.

PENALTY FOR LATE FILING

The state law imposes a penalty for the late filing of this return regardless of whether any tax is due. The penalty for late filing of this return is \$50.00 or 10% (.10) of the amount of tax due, whichever is greater. The penalty for late payment of tax is 10% (.10) of the amount of tax due. The Board is authorized by law, for good cause, to extend the time for the filing of this return for not to exceed one month. Any request for an extension should be made in writing addressed to the Board in Sacramento.

PREPARATION OF RETURN

- Lines 1a thru 1c. Total gallons of beer and/or wine imported into state.** Enter the total gallons of beer and/or wine imported by you into the state. Include any beer and/or wine imported in bond whether held by you at your licensed premises or held for you on your account at the premises of a licensed warehouse. Beer imports must be segregated between draft beer in cooperage and beer in bottles and cans. Imports reported on this form must agree with the total for the reporting period reported on Form BOE-269-A. Do not include beer and/or wine purchased from another California licensee, such as a California beer manufacturer, wine grower, or beer and wine importer.
- Line 2. Total gallons of beer and/or wine exported.** Enter the total gallons of beer and/or imported wine exported outside of California. Do not include wine purchased in California. Documents supporting the claim for exemption must be retained on the licensed premises for verification by Board auditors for all transactions included in the claim.
- Line 3. Spoiled beer or wine destroyed.** Tax exemption will be allowed to beer and wine importers for spoiled beer or wine destroyed under the supervision of a representative of the Board or for small quantities of beer or wine destroyed upon written approval by the Board as described in Regulation 2552. An approved authorization to destroy beer or wine should be attached to this return.
- Lines 4 and 5. Exempt from tax.** Enter the total gallons of beer and/or wine exempt from tax not claimed elsewhere. You must attach supporting documentation explaining why the transactions are exempt from tax.
- Line 6. Total exempt sales.** Add lines 2 through 5.
- Line 7. Taxable sales.** Subtract line 6 from line 1c and enter total gallons in each column.
- Line 9. Amount of tax.** Multiply line 7 by rate of tax shown on line 8.
- Line 10. Total tax due.** Add Columns A, B, C and D of line 9.
- Line 12.** The interest rate is noted on the front of this form and applies for each month or portion of a month after the due date.
- Line 13. Total amount due and payable.** Add lines 10, 11 and 12 and enter total amount due and payable.

IF YOU WISH ADDITIONAL INFORMATION, PLEASE CONTACT THE STATE BOARD OF EQUALIZATION, EXCISE TAXES DIVISION, 450 N STREET, MIC:56, PO BOX 942879, SACRAMENTO, CA 94279-0056, TELEPHONE 1-800-400-7115.